

Aberdeen Ice Hockey Club

Scotland · Charity number SC051762

Details

Known as	Aberdeen Lynx
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2022-05-30
Register	View on the OSCR register

Contact

Address
The Steading
Seggiecrook
Insch
Aberdeenshire
AB52 6NR

Website <https://www.aberdeenlynx.com/>

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport'

What the charity does: Aberdeen Ice Hockey Club is a non-profit charity dedicated to getting more people involved in the exciting sport of ice hockey. Our vision is simple: to help people grow and thrive through our shared passion for the game. We support players of all ages by providing quality coaching and access to facilities that meet the standards set by Scottish Ice Hockey and Ice Hockey UK, the sport's governing bodies.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisation's purposes are: To provide recreational facilities and organise recreational activities within the Aberdeenshire area, with such facilities/activities being made available to members of the public at large with the object of improving their conditions of life and providing opportunity. To organise suitable social, educational, and personal development activities for its members as deemed desirable by the Management Committee. and to advance education and health with relation to sports, active recreation and physical activity and the impact of these on their lives. The Club will operate as a non-profit distributing charity whose principal objective is the advancement of participation in sport. This will be achieved through the provision of coaching and facilities for participating in Ice Hockey in accordance with the rules and regulations laid down by the governing body within the sport of Ice Hockey in Scotland.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£404,038	£387,041	-	0
2024-07-31	£362,818	£357,845	-	0
2023-07-31	£401,194	£310,348	-	0

Aberdeen Ice Hockey Club

Scotland - Charity number SC051762

Accounts

ABERDEEN ICE HOCKEY CLUB

(The Aberdeen Lynx)

REGISTERED CHARITY NUMBER: SC051762



ANNUAL REPORT 2024/25

ABERDEEN ICE HOCKEY CLUB

REPORT OF THE TRUSTEES FOR THE PERIOD 1 AUGUST 2024 TO 31 JULY 2025

The trustees present their report with the financial statements of the charity for the period 1 August 2024 to 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Aberdeen Ice Hockey Club is a non-profit charity dedicated to getting more people involved in the exciting sport of ice hockey.

Our vision is simple: **to help people grow and thrive through our shared passion for the game.**

We support players of all ages by providing quality coaching and access to facilities that meet the standards set by Scottish Ice Hockey and Ice Hockey UK, the sport's governing bodies.

The club offers training and registration for young players up to age 19, as well as for our senior team, which competes in the Scottish National League. We host league and cup fixtures for four junior age groups and our senior team here in Aberdeen, and our teams also travel to take part in competitions across Scotland and Northern Ireland.

To help promote the sport and support the development of our young players, we offer a range of club merchandise—including replica jerseys—with all profits reinvested directly into our junior programme

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year was another memorable one for the Aberdeen Ice Hockey Club, the registered charity, with teams of all ages playing under the banner of Aberdeen Lynx.

Season 2024/25

The SNL team had another fantastic season, becoming SNL Playoff Champions 2024/25. The league produced some tough opponents for the team this year, however the success of winning the play offs cemented a great end to the 2024/25 season celebrated by the team and fans alike.

The team yet again supported the transition of our juniors into the SNL team with a 2nd years dispensation for Logan Gordon. Aberdeen Lynx was also able to also achieve dispensation for Zac Thomson and Lennon Stephen seeing both juniors join the SNL team for the 24/25 season. Zac became the youngest goal scorer with the whole SNL.

We are also proud to report that we were able to support the career development of 3 of our SNL players with a 2-way contract with the Dundee Stars for Gary Kelly, Dominic Jagler & Rowan Hill



Aberdeen Lynx Juniors

The Aberdeen Juniors development saw several of our talented junior players successful at trials in securing a place in the Scotland team for their age groups. In all 29 youths ranging from the U17s to U11s were selected to attend trials with 3 prospects being select for trial too. In addition to training and games in Scotland, the teams competed in tournaments worldwide.

This year also saw a successful number of juniors sign up for the Ozone summer camp and the launch of the Aberdeen Lynx Edge Academy which gives the juniors the opportunity to access training on a smaller group basis which focuses on stick handling, passing, goal scoring and skate training. The academy run by Coach Owen, Coach Jordan and skating Coach Mel saw a marked improvement in the skills of our juniors.

The club are also proud to have supported our newest of players in supporting the costs of X-Ice for our youth development players

Aberdeen Lynx Juniors Round Up

- GB Hockey trial success for U16 Zac Thompson
- Logan Gordon made a successful return to the SNL team with a second years dispensation to play up into the league granted from SIH
- Shay Stephen & Zac Thompson head to Chicago to participate in the Elite British Selects
- 3 of our juniors participated in the 3v3 British Selects Draft. Shay Stephen, Zac Thompson & Logan Gordon competed against several top UK Hockey players in the UK

- Rebecca Goldring marked success for the club competing in Quebec with the England Girls team
- 18 players across all age groups competed in the Scotland V England tournament in Dumfries. This included U12's Tanner Robinson, Kai Loutitt, Caleb McKenzie & Casper Peters, U13's Cameron Bain & Rebecca Goldring, U14 Koen Thom, U15s Shay Stephen, Owen Forbes, Jack Parsons & Callan Cussick and U17's Thom Jacobs, Lennon Stephen, Zac Thompson & Logan Gordon
- 5 of our juniors competed in the Lions Cup in Finland
- April 25 saw our juniors Cameron Bain & Blake Stewart play in the British Selects in Riga, it also saw our juniors Andrew Jenkins, Cameron Bain, Shay Stephen, Callan Cussick & Jack Parsons head to Finland.
- Success was also records for Zac Thompson & Logan Gordon who joined SNL players Dom Jaglar & Rowan Mills in the U19's Scotland squad to defend the Frank Dempster Trophy
- May brought further success with several of our juniors representing Scotland at the Ronnie Millar Tournament
- The U12's & U10 teams brought success back to Aberdeen Lynx with the U10 team winning the Ensign Ewart tournament and the U12 team retaining the same title in their age group against some tough opponents within UK ice hockey



The 2024/25 Season for the junior teams was completed in great style with all 4 teams finishing within the top tier of their respective leagues and entering the Scottish Cup playoffs.

Community Engagement

Supporting our wider community continues to be a central part of Aberdeen Ice Hockey Club's mission. Throughout the year, we delivered a range of events and initiatives designed to bring people together, promote positive engagement, and contribute to important local causes.

Aberdeen Lynx Alumni Charity Match

The preseason period in August marked the launch of our first ever Aberdeen Lynx Alumni Match—a landmark event bringing together past and present Lynx players in support of MND Scotland and Charlie House. This inaugural charity game proved to be an outstanding success, raising £10,000, which was shared equally between the two charities.

In addition to the on-ice action, our junior members took part in a competition to design two special edition jerseys for the match. These unique shirts were worn by the players during the game and subsequently raffled, adding an extra level of engagement and fundraising to the event.

Aberdeen Christmas Lights Parade

In November 2024, the club once again participated in Aberdeen's annual Christmas Lights Parade. Our mascot, Lennox, and a group of junior players proudly represented the club as they joined other community organisations and charities in the city centre to mark the official start of the festive season. This event provides an important opportunity for the club to remain visible and connected within the wider community.

Annual Teddy Toss

Our annual Teddy Toss took place during a Christmas-themed Scottish National League home game in December 2024. Fans and players were encouraged to bring a soft toy to donate, and as soon as the first Lynx goal was scored, nearly 500 teddies and soft toys were thrown onto the ice. These were collected by our "Mini Lynx" helpers and delivered the following week to Northsound 1's Mission Christmas appeal. The toys were distributed to children across the region who might otherwise have gone without a gift during the festive period.

Celebrate Aberdeen

Lennox rallied the tribe to take part in the Celebrate Aberdeen Parade. The SNL & Juniors represented the Aberdeen Lynx at the parade. The SNL players took the time to parade the SNL League Trophy and Scottish Cup 2023/24 year.

Building a legacy & celebrating success

Our junior players were invited to the annual awards evening held at Pittodrie which celebrated the achievements of each team and individual players from each year groups. Awards were given in a range of categories including Player's Player, Future Stars, Most Improved and Spirit of the Club.

The SNL adult team also celebrated their success in 2024/25 at the annual Lynx Ball allowing the team to reflect and celebrate the team with their supporters and sponsors.

FINANCIAL REVIEW

Financial position

The successes of the the SNL team continued with Aberdeen Lynx naming a great team to challenge their opponents, the SNL teams play each other four times across the season with two home and two away games. This resulted in unparalleled ticket sales and merchandise sales, but as previously also resulted in substantial associated costs for ice hire, referee fees and travel to away games.

Income for the year totalled £404,038 (2025 - £362,818) with expenditure for the same period of £421,096 (2025 - £357,845). This resulted in a total deficit for the season of £17,058 (2025 – surplus of £4,973).

A total of £154,578 (2025 - £150,223) was received in ticket sales, £27,500 (2005 - £15,559) in sponsorship, £56,406 (2025 - £49,376) from merchandise sales and £20,789 (2025 - £26,661) from fundraising such as the Shirt off the Back raffle and Chuck a Puck on game nights.

Ice Hire costs amounted to a combined £176,984 with the largest share of £112,366 for training ice on Mondays and Wednesday evenings throughout the year.

Monthly junior fees of £68,882 were received during the course of the year. Aberdeen Ice Hockey Club charges £50 per month for a single junior player, with discounts offered to families with more than one young person playing. This is the lowest cost of training in Scotland and monthly fees have not increased for at least four years. This monthly payment provides access to a minimum of two hours training per week, with only brief closures over Christmas and in August each year, and where possible players are offered the chance to ‘train up’ or ‘train down’ with the next age group to access an additional two hours per week on ice.

The funds are used to fund junior training, subsidise coaches to junior away games and enabled us to partially subsidise the trip to Belfast.

This year there was investment in a share funded purchase of the Jumbotron that will allow us to access further fundraising opportunities in 25/26.

Reserves policy

The charity agreed a reserves policy at its AGM in July 2024. It was agreed to maintain £30,000 on an ongoing basis. This would cover between three and six months of essential operation as a hockey club supporting junior development.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Aberdeen Ice Hockey Club is a Scottish Charitable Incorporated Organisation (SCIO) and was incorporated on 30 May 2022. The charity is governed by its constitution.

Recruitment and appointment of new trustees

Charity Trustees are appointed for a two year period at the Annual General Meeting of Aberdeen Ice Hockey Club. The board comprises trustee and non-trustee positions and all members are elected by the membership.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC051762

Principal address

The Steading
Seggiecrook
Insch
Aberdeenshire
AB52 6NR

Trustees

John Colley
Pim Peters
Lisa Grant Gordon
Brian Goldring
Rachael Goldring (resigned 31.07.2025)
Fraser MacEachran
Stewart McKenzie
Eleanor Bulman (appointed 31.07.2025)
Darren Carrol (appointed 31.07.2025)

Independent Examiner

S & W Partners (Scotland) Limited
Business Advisors and Accountants

Approved by order of the board of trustees on ~~14/05/2026~~..... and signed on its behalf by:

.....John Colley.....
Trustee



Aberdeen Ice Hockey Club

Scotland - Charity number SC051762

Accounts

ABERDEEN ICE HOCKEY CLUB
(The Aberdeen Lynx)
REGISTERED CHARITY NUMBER: SC051762



ANNUAL REPORT 2023/24

Haines Watts
Business Advisors and Accountants
Viewforth House
189 Nicol Street
Kirkcaldy
Fife
KY1 1PF

ABERDEEN ICE HOCKEY CLUB

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15
Detailed Statement of Financial Activities	16 to 17

ABERDEEN ICE HOCKEY CLUB

REPORT OF THE TRUSTEES FOR THE PERIOD 1 AUGUST 2023 TO 31 JULY 2024

The trustees present their report with the financial statements of the charity for the period 1 August 2023 to 31 July 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Aberdeen Ice Hockey Club is a non-profit distributing charity whose principal objective is to advance public participation in the sport of ice hockey. The Club's vision is to develop great people through our passion for ice hockey. This will be achieved through the provision of coaching and facilities for participating in ice hockey in accordance with the rules and regulations laid down by Scottish Ice Hockey and Ice Hockey UK, the governing bodies within the sport of ice hockey in Scotland and in the United Kingdom.

The club provides registration in the sport and training for juniors up to the age of 19 years, and also provides training and registration for the senior team participating in the Scottish National League. The club hosts league and cup games for teams across four junior and the senior age groups in accordance with membership in those leagues in Aberdeen and in turn those teams participate in league and cup games hosted by other ice hockey clubs in Scotland and Northern Ireland.

The club has a range of merchandise including replica jerseys that are sold to promote the awareness of the sport, all profits from which are diverted back into the club to support junior development.

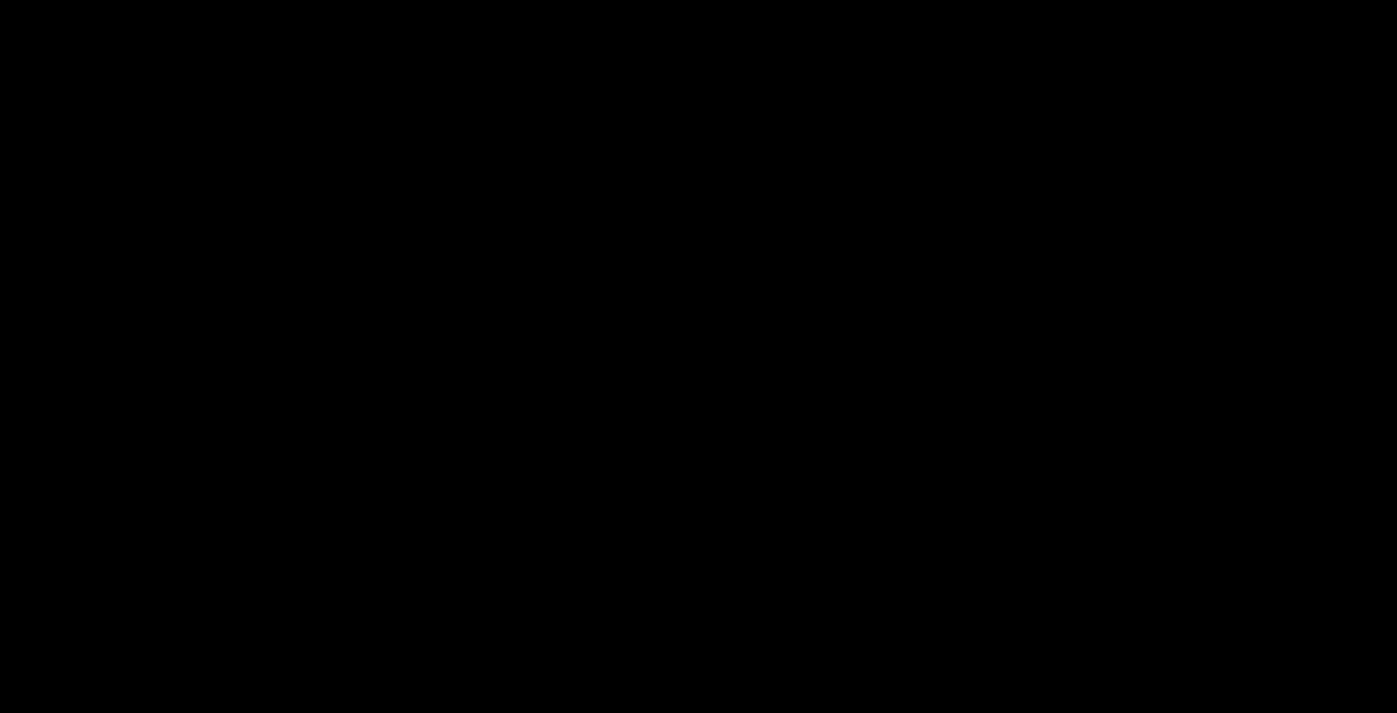
ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year was another memorable one for the Aberdeen Ice Hockey Club, the registered charity, with teams of all ages playing under the banner of Aberdeen Lynx.

Season 2023/24

The SNL team had another fantastic season, winning the Scottish Cup and also becoming Scottish National League Champions for the second year in a row. On Saturday, March 16th, amidst roaring cheers at Dundee Ice Arena, our team triumphed over the Dundee Comets in a thrilling showdown for the League title. The SNL team also competed in the SNL Playoffs in the hope of taking another title and trophy. Unfortunately, they were beaten in the semi-finals by Kirkcaldy Kestrels. The Scottish Cup Finals then took place in April 2024 with the team battling against Edinburgh Capitals to lift a second trophy for the season.



During the season all junior teams competed well across their age groups and developed as both a team and as individuals. U8 and U10 travelled to play in a number of X-Ice tournaments, which are a fun opportunity for the younger players to learn the game, improve their skills and build relationships as a team.

The U12, U14, U16 and U19 teams played a number of home and away games with other teams across Scotland. Subsidised buses were provided for some of the away games, where enough players were travelling, particularly those in the south and west of Scotland. This reduced costs for parents, and also helped to reduce carbon emissions for the teams, with fewer cars making the 300-400 mile round trips.

The U12 and U16 teams took part in the Ensign Ewart tournament in Kilmarnock, with the U12 team beating Fife U12 in the final to win the tournament.

As with previous years our junior teams travelled to Belfast in the spring to play the Belfast Giants juniors. This trip is the highlight of the season for our younger players with games being played in the SSE Arena. Before heading back the teams were able to watch the senior Belfast Giants team play, with some of our juniors being asked to help clear the ice at chuck a puck. This year a lodge was booked through Girl Guiding Ulster for players and families to stay together at a greatly reduced cost, with the trip being fully subsidised for juniors travelling on the coach with the team. In the summer a hockey camp was organised with Ozone Hockey providing a week of intensive training for junior players.

Success at National Level

During the 2023-24 Season, Scottish Ice Hockey launched a fundraising initiative for players who compete at national level, Match 200. This initiative provided up to £200 of match funding for players if they fundraised the equivalent amount. Aberdeen Ice Hockey Club ran a number of player challenges to ensure our juniors met their targets,

Eight of our talented junior players were successful at trials and secured a place in the Scotland team for their age groups. In addition to training and games in Scotland, the teams

competed in a tournament in Bratislava, Slovakia. In addition, one of the under 12 players trialed and was selected to play for the U13 England Girls team who travelled to compete in Orleans, France. The cost of travel to these tournament falls to the parents, and therefore the Board of Trustees at Aberdeen Ice Hockey Club agreed to fully fund the difference in cost after the Scottish Ice Hockey match funding.

In May 2024, U15, U17 and U19 Scotland teams took on England at a tournament in Sheffield. Four of our juniors played in the U15 and U17 teams and we were very proud of [REDACTED] from our SNL team who was selected as U19 Team Captain for Scotland.

Supporting the Community

At Aberdeen Ice Hockey Club, supporting the wider community is an important part of our work.

The preseason in August saw the club supporting a charity match between the Aberdeen Predators and the Lossiemouth Jets in support of the Archie Foundation. Aberdeen Lynx fielded a few alumni players and coaches to both teams and the Club used its platform to ensure a near sell out match. This partnership approach raised a massive £12,875 for the Archie Foundation.

November 2023 saw the annual Christmas Lights parade through Aberdeen city centre with our mascot Lennox and junior players joining other clubs and charities for the switch on of the festive lights.

In December 2023 we asked fans and players to take part in our annual Teddy Toss at a Christmas themed SNL game. When the first Lynx goal of the night was scored, nearly 500 teddies and soft toys were thrown onto the ice. These were collected by our 'Mini Lynx' helpers and the following week were donated to Northsound 1's Mission Christmas, who distributed them to local children in need as Christmas gifts.

Building a legacy & celebrating success

Our junior players were invited to the second annual awards evening held at Pittodrie which celebrated the achievements of each team and individual players from each year groups. Awards were given in a range of categories including Player's Player, Future Stars, Most Improved and Spirit of the Club.

Our senior players also had an awards dinner which celebrated the achievements on and off the ice of the players and the wider team. Inductees into the Lynx Hall of Fame for 2024 we [REDACTED] both of whom have played a fundamental role in the sport in Aberdeen over the years.

FINANCIAL REVIEW

Financial position

As with the previous year, SNL teams played each other four times across the season with two home and two away games. This resulted in unparalleled ticket sales and merchandise sales, but as previously also resulted in substantial associated costs for ice hire, referee fees and travel to away games.

Income for the year totalled £362,818 with expenditure for the same period of £357,845. This resulted in a total profit for the season of £4,973.

A total of £153,139 was received in ticket sales, £15,559 in sponsorship, £49,376 from merchandise sales and £26,661 from fundraising such as the Shirt off the Back raffle and Chuck a Puck on game nights. Sponsorship totals for the 2023/24 season were higher but some funds were received at the end of the previous financial year and have already been reported. The fundraising total also includes funds raised at the pre-season charity match and as part of the Match 200 Scottish Ice Hockey initiative.

Ice Hire costs amounted to a combined £113,072 with the majority of that (£79,616) for training ice on Mondays and Wednesday evenings throughout the year. Monthly junior fees of £57,115 were received during the course of the year. Aberdeen Ice Hockey Club charges £50 per month for a single junior player, with discounts offered to families with more than one young person playing. This is the lowest cost of training in Scotland and monthly fees have not increased for at least four years. This monthly payment provides access to a minimum of two hours training per week, with only brief closures over Christmas and in August each year, and where possible players are offered the chance to 'train up' or 'train down' with the next age group to access an additional two hours per week on ice.

The profits are used to fund junior training, subsidise coaches to junior away games and enabled us to fully subsidise the trip to Belfast. This year payment was only sought from parents and non-playing siblings travelling on the coach. This year there was investment in display equipment and payment terminals to support the sale of merchandise at SNL games. There were also enhancements to training aids and the stock of junior kit that is loaned to new junior players when they join the club.

Reserves policy

The charity agreed a reserves policy at its AGM in July 2024. It was agreed to maintain £30,000 on an ongoing basis. This would cover between three and six months of essential operation as a hockey club supporting junior development.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Aberdeen Ice Hockey Club is a Scottish Charitable Incorporated Organisation (SCIO) and was incorporated on 30 May 2022. The charity is governed by its constitution.

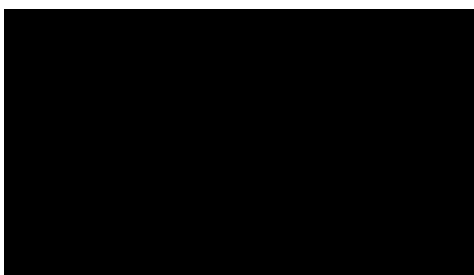
Recruitment and appointment of new trustees

Charity Trustees are appointed for a two year period at the Annual General Meeting of Aberdeen Ice Hockey Club. The board comprises trustee and non-trustee positions and all members are elected by the membership.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC051762

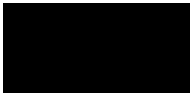


Trustees



Independent Examiner
Haines Watts
Business Advisors and Accountants

Approved by order of the board of trustees on^{28/04/2025}..... and signed on its behalf by:



.....
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ABERDEEN ICE HOCKEY CLUB**

I report on the accounts for the year ended 31 July 2024 set out on pages eight to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Haines Watts
Business Advisors and Accountants
Viewforth House
189 Nicol Street
Kirkcaldy
Fife
KY1 1PF

Date:

ABERDEEN ICE HOCKEY CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	Notes	Year Ended 31.7.24 Unrestricted fund £	Period 30.5.22 to 31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,041	85,239
Charitable activities			
Advancement of public participation in sport		98,949	104,260
Other trading activities	2	<u>260,828</u>	<u>211,695</u>
Total		<u>362,818</u>	<u>401,194</u>
EXPENDITURE ON			
Raising funds		29,598	35,470
Charitable activities			
Advancement of public participation in sport	3	<u>328,247</u>	<u>274,878</u>
Total		<u>357,845</u>	<u>310,348</u>
NET INCOME		4,973	90,846
RECONCILIATION OF FUNDS			
Total funds brought forward		90,846	-
TOTAL FUNDS CARRIED FORWARD		<u>95,819</u>	<u>90,846</u>

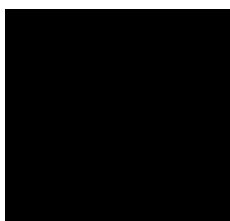
The notes form part of these financial statements

ABERDEEN ICE HOCKEY CLUB

**BALANCE SHEET
31 JULY 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	7,771	6,391
CURRENT ASSETS			
Stocks	7	5,299	4,573
Debtors	8	10,618	21,422
Cash at bank and in hand		<u>93,541</u>	<u>87,932</u>
		109,458	113,927
CREDITORS			
Amounts falling due within one year	9	(21,410)	(29,472)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>88,048</u>	<u>84,455</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>95,819</u>	<u>90,846</u>
NET ASSETS		<u>95,819</u>	<u>90,846</u>
FUNDS	10		
Unrestricted funds		<u>95,819</u>	<u>90,846</u>
TOTAL FUNDS		<u>95,819</u>	<u>90,846</u>

The financial statements were approved by the Board of Trustees and authorised for issue on28/04/2025..... and were signed on its behalf by:



.....
- Trustee

ABERDEEN ICE HOCKEY CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 25% per annum on cost

Tangible fixed assets are capitalised if they have a value greater than £300 and can be used for more than one year. They are valued at cost or, if gifted, at their value on receipt.

The carrying values of tangible fixed assets are reviewed for impairment on an annual basis.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

ABERDEEN ICE HOCKEY CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2024

1. ACCOUNTING POLICIES - continued

DEBTORS

Prepayments are valued at the amount paid in advance for future periods.

CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

FINANCIAL INSTRUMENT

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

2. OTHER TRADING ACTIVITIES

	Year Ended	Period
	31.7.24	30.5.22
	£	to
		31.7.23
		£
Match ticket sales	150,223	113,484
Merchandise sales	49,376	38,681
Sponsorships	15,559	36,078
Fundraising	26,661	13,492
Game fees	5,778	6,543
Other income	<u>13,231</u>	<u>3,417</u>
Carried forward	260,828	211,695

ABERDEEN ICE HOCKEY CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

2. OTHER TRADING ACTIVITIES - continued

	Year Ended 31.7.24 £	Period 30.5.22 to 31.7.23 £
Brought forward	<u>260,828</u>	<u>211,695</u>
	<u>260,828</u>	<u>211,695</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Advancement of public participation in sport	<u>326,429</u>	<u>1,818</u>	<u>328,247</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the period ended 31 July 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the period ended 31 July 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	85,239
Charitable activities	
Advancement of public participation in sport	104,260
Other trading activities	<u>211,695</u>
Total	<u>401,194</u>
EXPENDITURE ON	
Raising funds	35,470
Charitable activities	
Advancement of public participation in sport	<u>274,878</u>
Total	<u>310,348</u>
NET INCOME	<u>90,846</u>
TOTAL FUNDS CARRIED FORWARD	<u>90,846</u>

ABERDEEN ICE HOCKEY CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

6. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 August 2023	8,522
Additions	<u>3,509</u>
At 31 July 2024	<u>12,031</u>
DEPRECIATION	
At 1 August 2023	2,131
Charge for year	<u>2,129</u>
At 31 July 2024	<u>4,260</u>
NET BOOK VALUE	
At 31 July 2024	<u><u>7,771</u></u>
At 31 July 2023	<u><u>6,391</u></u>

7. STOCKS

	2024 £	2023 £
Stocks	<u>5,299</u>	<u>4,573</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	5,374	14,350
Prepayments	<u>5,244</u>	<u>7,072</u>
	<u><u>10,618</u></u>	<u><u>21,422</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	10,399	15,234
Taxation and social security	6,911	11,485
Other creditors	<u>4,100</u>	<u>2,753</u>
	<u><u>21,410</u></u>	<u><u>29,472</u></u>

ABERDEEN ICE HOCKEY CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

10. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	90,846	4,973	95,819
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>90,846</u>	<u>4,973</u>	<u>95,819</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	362,818	(357,845)	4,973
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>362,818</u>	<u>(357,845)</u>	<u>4,973</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.7.23 £
Unrestricted funds		
General fund	90,846	90,846
	<hr/>	<hr/>
TOTAL FUNDS	<u>90,846</u>	<u>90,846</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	401,194	(310,348)	90,846
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>401,194</u>	<u>(310,348)</u>	<u>90,846</u>

ABERDEEN ICE HOCKEY CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

ABERDEEN ICE HOCKEY CLUB

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	Year Ended 31.7.24 £	Period 30.5.22 to 31.7.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	85,239
Travel contributions	<u>3,041</u>	<u>-</u>
	3,041	85,239
Other trading activities		
Match ticket sales	150,223	113,484
Merchandise sales	49,376	38,681
Sponsorships	15,559	36,078
Fundraising	26,661	13,492
Game fees	5,778	6,543
Other income	<u>13,231</u>	<u>3,417</u>
	260,828	211,695
Charitable activities		
Membership income	57,115	52,545
Player registrations	5,828	4,800
SIH playoff proceeds	2,312	2,169
Ice Hockey camps	14,140	18,725
Equipment income	16,637	16,175
Travel contributions	-	6,390
Awards - Junior and SNL	<u>2,917</u>	<u>3,456</u>
	<u>98,949</u>	<u>104,260</u>
Total incoming resources	362,818	401,194
EXPENDITURE		
Other trading activities		
Merchandise	28,169	35,337
Square fees	<u>1,429</u>	<u>133</u>
	29,598	35,470
Charitable activities		
Ice hire	113,072	115,206
Insurance	185	-
Telephone	331	400
Postage and stationery	2,517	1,541
Carried forward	116,105	117,147

This page does not form part of the statutory financial statements

ABERDEEN ICE HOCKEY CLUB

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	Year Ended 31.7.24 £	Period 30.5.22 to 31.7.23 £
Charitable activities		
Brought forward	116,105	117,147
Advertising	-	145
Player and coach expenses	6,288	5,604
Travel	46,627	38,589
Sports consultancy	9,247	9,600
Hospitality and awards	19,609	13,452
Kit and equipment	59,049	16,405
Junior kit	10,554	19,458
Subscriptions	4,194	2,538
Hockey camps	10,984	23,300
Match night costs	17,796	13,558
Player registrations	9,944	8,490
Donation	13,903	2,065
Depreciation of tangible fixed assets	<u>2,129</u>	<u>2,131</u>
	326,429	272,482
Support costs		
Finance		
Bank charges	68	646
Governance costs		
Accountancy and legal fees	<u>1,750</u>	<u>1,750</u>
Total resources expended	<u>357,845</u>	<u>310,348</u>
Net income	<u><u>4,973</u></u>	<u><u>90,846</u></u>